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ATTORNEY FOR PLAINTIFF
UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BILLINGS DIVISION

UNITED STATES OF AMERICA,	CR 14-117-BLG-SPW
Plaintiff,	
vs.	OFFER OF PROOF
GERMAN COPPOLA,	
Defendant.	

The defendant, German Coppola, has filed a motion to change his plea to guilty to a Superseding Information, charging him with Failure to File a Tax Return, in violation of 26 U.S.C. § 7203. This offense carries a maximum punishment of one-year imprisonment, a \$100,000 fine, one year supervised release, and a \$25 special assessment.

There is a plea agreement in this case. At the time of sentencing, the United States will move to dismiss the Indictment as to the defendant. This represents the most favorable resolution for the defendant. See *Missouri v. Frye*, 566 U.S. 134, 145-46 (2012).

Elements. In order to prove the case against the defendant at trial, the United States would have to prove the following elements beyond a reasonable doubt:

First, the defendant was a person required to file a return on behalf of a corporation, Trade Wings, Inc. for 2011;

Second, the defendant failed to file at the time required by law; and

Third, the failure to file was willful.

Proof. If called upon to prove this case at trial, and to provide a factual basis for the defendant's plea, the United States would present, by way of witnesses and documentary evidence, the following:

1. On or about April 21, 2010, Trade Wings, Inc. ("Trade Wings") was registered in California.
2. A review of documentary evidence and witness statements indicated that the defendant was responsible for filing the tax returns for Trade Wings.

3. In 2011, Trade Wings was subject to taxation pursuant to 26 U.S.C. § 6012(a)(1)(A), and pursuant to Form 1120 was required to file a tax return by the 15th day of the 3rd month following the close of the tax year. Trade Wings did not file a tax return on or before April 15, 2012.

4. While law enforcement determined that the defendant had previously filed tax returns, there is no record that the defendant filed a tax return on behalf of Trade Wings for 2011.

DATED this 13th day of September, 2018.

KURT G. ALME
United States Attorney

/s/ Zeno B. Baucus
ZENO B. BAUCUS
Assistant United States Attorney